

AUDITOR OF STATE[81]

Adopted and Filed

Rule making related to amending fee schedules

The Auditor of State hereby amends Chapter 21, “Filing Fees,” Iowa Administrative Code.

Legal Authority for Rule Making

This rule making is adopted under the authority provided in Iowa Code section 11.6.

State or Federal Law Implemented

This rule making implements, in whole or in part, Iowa Code section 11.6.

Purpose and Summary

This rule making amends the fee schedules for approximately 600 Iowa municipalities with populations under 2,000 and budgeted expenditures of less than \$1 million. The municipalities are subject to periodic examinations by the Auditor pursuant to Iowa Code section 11.6. Each city is assessed an annual fee based on its annual budget. The Auditor is changing the fee schedule to allocate costs more equitably. One change from the Notice has been made to strike the word “budgeted” in subrule 21.2(1) for clarification.

Public Comment and Changes to Rule Making

Notice of Intended Action for this rule making was published in the Iowa Administrative Bulletin on December 4, 2019, as **ARC 4787C**. No public comments were received.

Adoption of Rule Making

This rule making was adopted by the Auditor of State on January 13, 2020.

Fiscal Impact

The revised fee schedule will increase the amount of fees collected by the Auditor by approximately \$20,000 annually.

Jobs Impact

After analysis and review of this rule making, no impact on jobs has been found.

Waivers

Any person who believes that the application of the discretionary provisions of this rule making would result in hardship or injustice to that person may petition the Office of Auditor of State for a waiver of the discretionary provisions, if any.

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rule making by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rule making at its [regular monthly meeting](#) or at a special meeting. The Committee’s meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

Effective Date

This rule making will become effective on April 1, 2020.

The following rule-making action is adopted:

Amend rule 81—21.2(11) as follows:

81—21.2(11) Periodic examination fee. A periodic examination fee, as provided for under ~~2012 Iowa Acts, chapter 1107, section 2~~ Iowa Code section 11.6(11), shall be paid annually by cities that do not otherwise have an audit or fiscal year examination conducted pursuant to Iowa Code section 11.6, subsection 1 or subsection 3, during a fiscal year.

21.2(1) The fee shall be remitted according to a fee schedule using ~~four~~ five strata based on the ~~budgeted average of actual expenditures of the original certified budget~~ of the governmental subdivision for the previous two fiscal ~~year~~ years.

21.2(2) The designated strata and applicable fees are as follows:

<u>Budgeted Expenditures</u> <u>in Thousands of Dollars</u>	<u>Fee</u> <u>Amount</u>
Under 50	\$ 100
At least 50 but less than 300	\$ 475
At least 300 but less than 600	\$ 900
600 or more	\$1,200

<u>Budget Expenditures</u> <u>in Thousands of Dollars</u>	<u>Fee</u> <u>Amount</u>
Under 100	\$ 200
At least 100 but less than 250	\$ 550
At least 250 but less than 500	\$ 800
At least 500 but less than 750	\$1,200
750 or more	\$1,500

21.2(3) The fee shall be remitted to the office of auditor of state on or before March 31 each year.

This rule is intended to implement ~~2012 Iowa Acts, chapter 1107, section 2~~ Iowa Code section 11.6(11).

[Filed 1/13/20, effective 4/1/20]

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EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 2/12/20.